

Regular Session, 2010

SENATE BILL NO. 25

BY SENATOR CROWE

TAX/LOCAL. Exempts from local sales and occupancy tax in St. Tammany Parish agreements to furnish for a period of 30 days or longer an accommodation, space, or lot which is in an overnight camping facility or trailer park. (7/1/10)

AN ACT

To amend and reenact R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) and R.S. 47:301(14)(c), relative to tax exemptions and exclusions of political subdivisions of the state; to exclude or exempt from certain taxes certain agreements to occupy for a certain time period accommodation, space, or lot which is in an overnight camping facility or trailer park; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) are hereby amended and reenacted to read as follows:

§4574.1. Taxes; occupancy; sales and use

A.(1) * * *

(b)(i) The word "hotel" as used herein shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or

1 nursing home or sanitarium, or any hotel-like facility operated by or in connection
2 with a hospital or medical clinic providing rooms exclusively for patients and their
3 families. The word "hotel" used herein shall not include camp and retreat facilities
4 owned and operated by nonprofit organizations exempt from federal income tax
5 under Section 501(a) of the Internal Revenue Code as an organization described in
6 Section 501(c)(3) of the Internal Revenue Code provided that the net revenue derived
7 from the organization's property is devoted wholly to the nonprofit organization's
8 purposes.

9 (ii) For the purpose of any occupancy tax levied by any local tax
10 authority in the parish of St. Tammany, "transient guest" shall not include any
11 person who enters into a lease or other agreement to occupy for thirty days or
12 longer an accommodation, space, or lot which is in an overnight camping
13 facility or trailer park.

14 * * *

15 §4574.1.1. Occupancy taxes levied by the commissions

16 * * *

17 C.(1)(a) The word "hotel" as used in this Section shall mean and include any
18 establishment, either public or private, engaged in the business of furnishing or
19 providing rooms and overnight camping facilities intended or designed for dwelling,
20 lodging, or sleeping purposes to transient guests where such establishment consists
21 of two or more guest rooms and does not encompass any hospital, convalescent or
22 nursing home or sanitarium, or any hotel-like facility operated by or in connection
23 with a hospital or medical clinic providing rooms exclusively for patients and their
24 families.

25 (b) For the purpose of any occupancy tax levied by any local tax
26 authority in the parish of St. Tammany, "transient guest" shall not include any
27 person who enters into a lease or other agreement to occupy for thirty days or
28 longer an accommodation, space, or lot which is in an overnight camping
29 facility or trailer park.

* * *

Section 2. R.S. 47:301(14)(c) is hereby amended and reenacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(14) "Sales of services" means and includes the following:

* * *

(c)(i) The furnishing of storage or parking privileges by auto hotels and parking lots.

(ii) For purposes of the sales and use levied by any local tax authority in the parish of St. Tammany, the term "furnishing of storage or parking privileges" shall not include an agreement to furnish an accommodation, space, or lot which is in an overnight camping facility or trailer park for a period of thirty days or longer.

* * *

Section 3. This Act shall become effective on July 1, 2010; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2010, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Crowe (SB 25)

Present law authorizes certain political subdivisions to levy an occupancy tax on the service of furnishing sleeping rooms, cottages or cabins by "hotels." "Hotels" are defined to include establishments engaged in the business of furnishing "overnight camping facilities" to "transient guests."

Proposed law excludes from the definition of "transient guest" (and thus exempts from occupancy tax) any person who enters into a lease or other agreement in St. Tammany Parish to occupy for 30 days or longer an accommodation, space, or lot which is in an overnight camping facility or trailer park.

Present law authorizes political subdivisions to levy a sales tax on the furnishing of storage

or parking privileges by auto hotels and parking lots.

Proposed law excludes from the definition of "furnishing of storage or parking privileges" (and thus exempts from sales tax) agreements in St. Tammany Parish to furnish an accommodation, space, or lot which is in an overnight camping facility or trailer park for a period of 30 days or longer.

Effective July 1, 2010.

(Amends R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) and R.S. 47:301(14)(c))